IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

THURSDAY, THE 15TH MARCH 2007 / 24TH PHALGUNA 1928

WA.No. 484 of 2007(D)

AGAINST THE JUDGEMENT/ORDER IN WPC.1988/2007 Dated 14/01/2007

.....

APPELLANT: PETITIONER

SABEERA RAZAK, PROPRIETRIX,
K.K.STEEL INDUSTRIES, K.K.HOUSE,
4/332, V.K.ROAD, THALAKKULATHUR,
KOZHIKODE DISTRICT.

BY ADV. SRI.R.RAMADAS

RESPONDENTS: RESPONDENTS
----

1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
INDUSTRIES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE DIRECTOR OF INDUSTRIES AND
COMMERCE, THIRUVANANTHAPURAM.

3. THE GENERAL MANAGER,
DISTRICT INDUSTRIES CENTRE,
KOZHIKODE.

4. THE SALES TAX OFFICER, IV CIRCLE,
KOZHIKODE.

BY SPECIAL GOVERNMENT PLEADER FOR TAXES SRI. V.V. ASOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 15/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S. RADHAKRISHNAN, Ag.C.J. & M.N. KRISHNAN, J.

= = = = = == = = = = = = = = = = = = = = =

W.A. NO 484 OF 2007

= =

Dated this the 15th day of March, 2007.

J U D G M E N T

Radhakrishnan,(Ag.C.J.)

This writ petition was preferred by the appellant/petitioner seeking a writ of mandamus directing the respondents to grant necessary sales tax exemption to the petitioner's Unit on the basis of Ext.P1 decision of the Sate Level Committee. Counsel for the petitioner submits that he is entitled to the benefit of that order and claimed exemption for second hand machinery. The learned Single Judge has specifically stated in his judgement that as per G.O.(MS) 169/95/ID dated 1.11.95 second hand machinery is not eligible for exemption and that the State Level Committee has wrongly granted the exemption on the basis of Ext.P1 order. Later that mistake was rectified by the State Level Committee itself. Petitioner is claiming benefit on the basis of a wrong order of the State Level Committee. Petitioner, in our view, is not

entitled to get exemption for second hand machinery as per G.O. (MS) 169/95/ID dated 1.11.95. Therefore, the appeal lacks merit and the same is dismissed.

K.S. RADHAKRISHNAN,
ACTING CHIEF JUSTICE.

M.N. KRISHNAN, JUDGE.

ul/-